PRINT IN BLACK INK 1999, ending Ovals must be filled in completely. Example: For the year January 1-December 31, 1999 or other taxable Mass. Nonresident/Part-Year Resident Tax Return 2. SPOUSE'S SOCIAL SECURITY NUMBER SPOUSE'S FIRST NAME LAST NAME ADDRESS CITY/TOWN/POST OFFICE STATE ZIP + 4 Select only one: Nonresident Part-year resident Filing as both a nonresident and part-year resident If taxpayer(s) is deceased, fill in appropriate (see instructions — you must enclose Schedule R/NR) oval(s) (see instructions): 1. 2. If name/address has changed since 1998, fill in oval: (This contribution will not change Mass. Clean Elections Fund: (for part-year residents only) \$1 You, \$1 Spouse, if filing jointly. Total ▶ \$ your tax or reduce your refund.) LINE 1 Filing Status: (Select one only) — Single Married filing joint return Married filing separate return. (Enter spouse's Soc. Sec. no. in the appropriate space above.) (both must sign return) Head of household Part-Year Residents: Enter dates as Massachusetts resident Total days as Massachusetts resident  $\div 365 =$ Total Income from U.S. 1040, line 22; 1040A, line 14; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item H. If married filing separately, see instructions . . . ▶ 3 Fill in if using whole-dollar method Exemptions: — Fill in if noncustodial parent a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,800. If married filing jointly, enter \$8,800......a b. Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ ↓ ×\$1,000.....b Enter dependents' Social Security numbers. If born in 1999, see instructions \_ c. Age 65 or over before 2000: You + Spouse = ▶ d. Blindness: You + Spouse = ▶ 2. Adoption ▶ e. Other: 1. Medical/Dental ► (from U.S. Sch. A, line 4) (from worksheet) f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a ..... Nonresidents report in lines 5 through 11 Mass. source income only. Use line 13 if appropriate. Part-year residents report in lines 5 through 11 income earned while a resident. Do not use lines 13 or 14. If filing both as a nonresident and part-year resident, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further. 5 Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) . . . . . . . ▶ 5 6 Mass. bank interest: a. ▶ b. exemption Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result ▼ If showing a loss, mark over X in box at left Not less than "0." 8 Business/profession or farm income/loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 8 Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Mass. & U.S. Sch. E) ▶ 9

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Mass. withholding)

10 Unemployment compensation (see instructions) . . . . . . . . . . . . ▶ 10

11 Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 6 

TOTAL 5.95% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12

	1999 FORM 1-NR/PY PAGE 2	
13	NONRESIDENT APPORTIONMENT WORKSHEET: You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the examount of your Mass. source income. Use only when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is	
a	known. Basis: working days miles sales other: 13a	]
b	Working days (or other basis) inside Mass	]
С	Total working days. Add line 13a and line 13b	]
d	Nonworking days (holidays, weekends, etc.)	]
е	Mass. ratio. Divide line 13b by line 13c	]
f	Total income being apportioned. You cannot apportion Mass. wages as shown on Form W-2	]
g	Mass. income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 13g	]
14	<b>NONRESIDENT DEDUCTION &amp; EXEMPTION RATIO:</b> Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below; Schedule Y, line 3, line 5 (see instructions) and line 7; the exemptions in line 22a; and the EIC in line 39.	
a	Total 5.95% income (from line 12). <b>Not less than "0"</b>	╛
b c	Interest income (smaller of line 7a or line 7b)	] ]
d	Total income this return. Add lines 14a, b and c	]
е	Non-Mass. source income. <b>Not less than "0"</b> ▶ 14e	]
f	Total income. Add line 14d and line 14e	]
g	Deduction and exemption ratio. Divide line 14d by line 14f	]
		Ŧ
15	Enter amount from line 12 of this return (from other side)	
16	Not more than \$2,000 per person. a. You ► + b. Spouse ► a + b = 15	ב ב
17	Dependent member of household under age 12 on 12/31/99 (only if not claiming line 16). See instructions ▶ 17  Nonresidents multiply \$1,200 by line 14g. Part-year residents multiply \$1,200 by line 2.	]
18	Enter child's name	]
19	Other deductions from Schedule Y, line 8 ( <b>enclose</b> Schedule Y) ▶ 19	4
20	TOTAL DEDUCTIONS. Add lines 15 through 19 ≥ 20	4
21	5.95% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	
22	Exemption amount (from line 4, item f). a. Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here ▶ 22	
23	a. 5.95% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0."	

If line 21 is less than line 22, see instructions.

**b. INTEREST AND DIVIDEND INCOME** (from Schedule B, line 26) . . . . . . . . . ▶ 23b

Г	1999 FORM 1-NR/PY PAGE 3	
FIRST NAME M.I. LAST NAME SOCIAL SECURITY NUMBER		
24	TAY ON E DED/ INCOME (from toy toble). If line 22e is more than \$20,000 multiply by 0505	
25	TAX ON 5.95% INCOME (from tax table). If line 23c is more than \$80,000, multiply by .0595 24  12% INCOME from Schedule B, line 27.	
	Not less than "0."	
26	TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 24).  Not less than "0."	
07	If excess exemptions were used in calculating lines 23b, 25 or 26, fill in oval (see instructions) ▶ □	
27	If you qualify for No Tax Status, fill in oval and enter "0" on line 28 (complete Schedule NTS-L-NR/PY on reverse) ► □	
28	<b>TOTAL TAX.</b> Add lines 24, 25 and 26	
	CREDITS. Lines 29, 30 and 31. Enclose all applicable schedules.	
	<b>▶</b> 29 <b>▶</b> 30 <b>▶</b> 31	
	Limited Income Credit (complete Credits from Schedule Z, line 1 Credits from Schedule Z, line 2 Schedule NTS-L-NR/PY on reverse)	
32	Total credits. Add lines 29, 30 and 31 above	
33	TAX AFTER CREDITS. Subtract line 32 from line 28. Not less than "0"	
34	Voluntary Contributions: Total of items a, b, c and d listed below	
34	voluntary Contributions. Total of Items a, b, c and d listed below	
	a. Organ Transplant Fund b. Endangered Wildlife Cons. c. Mass. AIDS Fund d. Mass. U. S. Olympic Fund	
35	TAX AFTER CREDITS PLUS CONTRIBUTIONS. Add line 33 and line 34	
36		
	Massachusetts income tax withheld ( <b>enclose</b> all Mass. Forms W-2, W-2G, 1099-G & 1099-R) ▶ 36	
37	1998 overpayment applied to your 1999 estimated tax (do not enter 1998 refund) ▶ 37	
38	1999 Massachusetts estimated tax payments (do not include amount in line 37) ▶ 38	
39	Enter amount  Earned Income Credit. from U.S. return. a.   ** \times 10 = by line 14g; part-year residents 39	
	Enter number of undiffying children ber(s) of qualifying children multiply this amount by line 2)	
40	Payments made with extension (enclose Form M-4868)▶ 40	
41	Capital gains tax credit carryover from previous years (see instructions; enclose Schedule CGT) ► 41	
42	TOTAL TAX PAYMENTS. Add lines 36 through 41	
43	Overpayment. If line 35 is smaller than line 42, subtract line 35 from line 42 ▶ 43	
44	Amount of overpayment you want applied to your 2000 estimated tax ▶ 44	
45	Refund amount. Subtract line 44 from line 43. Mail to Mass. DOR, PO Box 7054, Boston, MA 02204 ► 45	
46	Tax due. If line 35 is larger than line 42, subtract line 42 from line 35. Use Form PV ▶ 46	
	Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, PO Box 7003, Boston, MA 02204.	
Loca	Add to total in line 46, if applicable:  ion of legal	
residence (domicile): Interest Penalty M-2210 amount  ADDRESS CITY/TOWN/POST OFFICE STATE OR FOREIGN COUNTRY		
ADDRE	OTT/TOWN/PUST OFFICE STATE ON PUNCTION COUNTRY	
	SIGN HERE — Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.	
47	Your signature Date ► Paid preparer's signature Preparer's SSN or PTIN Date	
	Spouse's signature (if filing jointly)  Date  Employer Identification number  Fill in if self-employed	
	Your daytime phone Spouse's daytime phone Firm name (or yours if self-employed) and address	